What is claimed is:

1. A process for preparing a material suitable for a transparent lens comprising polymerizing an epithio group-having compound (a), a polythiol compound (b) and a polyisocyanate compound (c) wherein the ratio (by mol) of polythiol compound (b) to polyisocyanate compound (c) is at least 1.2 calculated on the basis of -SH and -NCO groups.

2. The process of claim 1 wherein the polyisocyanate compound (c) is sulfur-containing and comprises at least one sulfur-containing polyisocyanate compound.

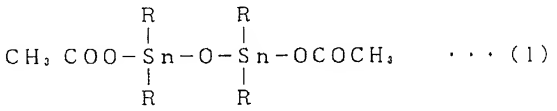
3. The process of claim 1 wherein the polyisocyanate compound (c) is a mixture of at least one sulfur-free polyisocyanate compound and at least one sulfur-containing polyisocyanate compound.

4. The process of claim 1 wherein the polyisocyanate compound (c) is sulfur-free and comprises at least one sulfur-free polyisocyanate compound and

the ratio (by mol) of polythiol compound (b) to polyisocyanate compound (c) is at least 2 calculated on the basis of -SH and -NCO groups.

5. Process according to any one of claims 1-4 comprising polymerizing from 60 to 85% by weight of the epithio group-having compound (a), from 15 to 40% by weight of the polythiol compound (b), and the balance polyisocyanate compound (c).

6. Process according to any of claims 1-4 wherein polymerization is conducted in the presence of a catalyst of the following general formula (1):



$$CH_3COO-\underset{\underset{R}{|}}{\overset{\overset{R}{|}}{Sn}}-O-\underset{\underset{R}{|}}{\overset{\overset{R}{|}}{Sn}}-OCOCH_3 \quad \cdots (1)$$

wherein R indicates an alkyl group having from 1 to 4 carbon atoms.

7. Process according to claim 6 wherein the catalyst of formula (1) is at least one selected from tetramethyldiacetoxy-distannoxane, tetraethyldiacetoxy-distannoxane, tetrapropyldiacetoxy-distannoxane and tetrabutyldiacetoxy-distannoxane.

8. A transparent lens for spectacles made of a material obtainable according to the process of claim 1.

9. A transparent lens for spectacles made of a material obtainable according to the process of claim 2.

10. A transparent lens for spectacles according to claim 9 wherein compound (a) is bis(β-epithiopropyl) sulfide, compound (b) is bis(mercaptomethyl)-1,4-dithian, and compound (c) is bis(isocyanatomethyl)-1,4-dithian.

11. A plastic lens for spectacles made of a material obtainable according to the process of claim 3.

12. A transparent lens for spectacles according to claim 11 wherein compound (a) is bis(β-epithiopropyl) sulfide, compound (b) is bis(mercaptomethyl)-1,4-dithian, and compound (c) is a mixture of bis(isocyanatomethyl)-1,4-dithian and di(isocyanatomethyl)bicycloheptane.

13. A transparent lens for spectacles made of a material obtainable according to the process of claim 4.

14. A transparent lens for spectacles according to claim 13 wherein compound (a) is bis(β-epithiopropyl) sulfide, compound (b) is a mixture of (4-mercaptomethyl-2,5-dithianyl)methyl disulfide and bis(mercaptomethyl)-1,4-dithian, and compound (c) is dicyclohexylmethane diisocyanate.

15. A transparent lens for spectacles made of a material obtainable according to the process of claim 5.

16. A transparent lens according to either claim 11 or 13, wherein the sulfur-free polyisocyanate compound (c) is at least one of di(isocyanatomethyl)bicycloheptane and dicyclohexylmethane diisocyanate.

17. A transparent lens according to either claim 9 or 11 , wherein the sulfur-containing polyisocyanate compound is bis(isocyanatomethyl)-1,4-dithian.

18. A transparent lens according to claim 8 wherein the polyisocyanate compound (c) is selected from di(isocyanatomethyl)bicycloheptane, bis(isocyanatomethyl)-1,4-dithian and dicyclohexylmethane diisocyanate.

19. A transparent lens according to claim 11 wherein the polyisocyanate compound (c) is a mixture of bis(isocyanatomethyl)-1,4-dithian with at least one of di(isocyanatomethyl)bicycloheptane and dicyclohexylmethane diisocyanate.

20. A transparent lens according to any of claims 9, 11 or 13 wherein the polythiol compound (b) is at least one of bismercaptomethyl-1,4-dithian and (4-mercaptomethyl-2,5-dithianyl)methyl disulfide.

21. A transparent lens according to any of claims 9, 11 or 13 wherein the epithio group-having compound (a) is bis(β-epithiopropyl) sulfide.

22. A transparent lens according to claim 8 which is coated with a hard film of an organosilicon compound.

23. A transparent lens according to claim 22 wherein the hard film is further coated with an anti-glare film of an inorganic substance.

24. A transparent lens according to claim 23 wherein the anti-glare film is further coated with a water-repellent film of a fluorine-containing silicon compound.

25. A transparent lens according to claim 8 which has a refractive index of from 1.65 to 1.76.